

## (b) CONFORMING AMENDMENTS.—

(1) CLERICAL AMENDMENT.—Paragraph (4) (as renumbered by subsection (a)) of such section 209(c) is amended by striking out “paragraphs (1) and (2)” each place it appears and inserting in lieu thereof “paragraphs (1), (2), and (3)”.

70 Stat. 399.  
23 USC 120 note.

(2) FLOOR STOCKS REFUNDS.—Section 209(f) of the Highway Revenue Act of 1956 (relating to expenditures from Highway Trust Fund) is amended—

(A) by striking out the heading to paragraph (4) and inserting in lieu thereof the following:

“(4) 1972 FLOOR STOCKS REFUNDS.—”; and

(B) by adding at the end thereof the following new paragraph:

“(5) 1961 FLOOR STOCKS REFUNDS ON GASOLINE.—The Secretary of the Treasury shall pay from time to time from the Trust Fund into the general fund of the Treasury amounts equivalent to the floor stocks refunds made before July 1, 1962, under section 6412(a) (3).”

68A Stat. 795.  
26 USC 6412.

Approved September 21, 1959.

## Public Law 86-343

## AN ACT

September 21, 1959  
[H. R. 8694]

To authorize the Starr-Camargo Bridge Company to construct, maintain, and operate a toll bridge across the Rio Grande, at or near Rio Grande City, Texas.

Bridge construction.  
Rio Grande City,  
Tex.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That in order to facilitate international commerce, improve the postal service, and other purposes, the Starr-Camargo Bridge Company of the State of Texas is authorized to construct a toll bridge and approaches thereto across the Rio Grande, at a point suitable to the interests of navigation, at or near Rio Grande City, Texas, and for a period of sixty-six years from the date of completion of said bridge, to maintain and operate same and to collect tolls for the use thereof, so far as the United States has jurisdiction over the waters of such river in accordance with the provisions of the Act entitled “An Act to regulate the construction of bridges over navigable waters”, approved March 23, 1906, subject to the conditions and limitations contained in this Act, and subject further to the approval of the International Boundary and Water Commission, United States and Mexico, and also subject to the approval of the proper authorities in the Republic of Mexico to the construction, operation, and maintenance of such bridge.

34 Stat. 84.  
33 USC 491 note.

Tolls.

SEC. 2. The Starr-Camargo Bridge Company is hereby authorized to fix and charge tolls for transit over such bridge in accordance with any laws of the State of Texas or the United States applicable thereto, and the rates of toll so fixed shall be the legal rates until changed under the authority contained in the Act of March 23, 1906.

34 Stat. 84.  
33 USC 494.  
Right to sell,  
transfer, etc.

SEC. 3. The right to sell, assign, transfer, and mortgage all the rights, powers, and privileges conferred by this Act to any public agency, or to an international bridge authority or commission, is hereby granted to the Starr-Camargo Bridge Company; and any such public agency, international bridge authority, or international bridge commission to which such rights, powers, and privileges may be sold, assigned, or transferred, or which shall acquire the same by mortgage foreclosure or otherwise, is hereby authorized and empowered to exercise the same as fully as though conferred herein directly upon such public agency, international bridge authority, or international bridge commission.

SEC. 4. Notwithstanding the provisions of section 6 of the Act of March 23, 1906 (33 U.S.C. 496), this Act shall be null and void unless the actual construction of the bridge referred to in the first section of this Act is commenced within 3 years and completed within 5 years from the date of enactment of this Act.

SEC. 5. The right to alter, amend, or repeal this Act is hereby expressly reserved.

Approved September 21, 1959.

Limitation.

## Public Law 86-344

### AN ACT

To amend the Internal Revenue Code of 1954 to make technical changes in certain excise tax laws, and for other purposes.

September 21, 1959  
[H. R. 8725]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

Excise tax laws,  
technical changes.

#### SECTION 1. EXEMPTION OF CORAL FROM JEWELRY, ETC., EXCISE TAX ON CERTAIN SEMIPRECIOUS STONES.

(a) EXEMPTION.—Section 4001 of the Internal Revenue Code of 1954 (relating to the imposition of tax in respect of jewelry and related items) is amended by striking out "Coral".

72 Stat. 1275.  
26 USC 4001.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect on the first day of the first calendar month which begins more than 10 days after the date of the enactment of this Act.

#### SEC. 2. NONPROFIT EDUCATIONAL ORGANIZATIONS.

(a) EXEMPTION.—Section 4057 of the Internal Revenue Code of 1954 (relating to the exemption from retailers excise taxes for non-profit educational organizations) is amended—

72 Stat. 1277.  
26 USC 4057.

(1) by striking out "Under" and inserting in lieu thereof "(a) EXEMPTION.—Under";

(2) by striking out the second sentence thereof; and

(3) by adding at the end thereof the following new subsection:

"(b) DEFINITION.—For purposes of subsection (a), the term 'non-profit educational organization' means an educational organization described in section 503(b)(2) which is exempt from income tax under section 501(a). The term also includes a school operated as an activity of an organization described in section 501(c)(3) which is exempt from income tax under section 501(a), if such school normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on."

(b) DEFINITION.—Section 4221(d)(5) of the Internal Revenue Code of 1954 (relating to definitions in respect of certain tax-free sales) is amended by adding at the end thereof the following new sentence: "The term also includes a school operated as an activity of an organization described in section 501(c)(3) which is exempt from income tax under section 501(a), if such school normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on."

72 Stat. 1282.  
26 USC 4221.

(c) ADMISSIONS TAX EXEMPTION.—Section 4233(a)(1)(A)(ii) of the Internal Revenue Code of 1954 (relating to admissions tax exemptions) is amended by adding at the end thereof the following: "or a school operated as an activity of an organization described in section

68A Stat. 497.  
26 USC 4233.